



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

December 11, 1995

Ms. Sandra C. Joseph  
Open Records Counsel/Disclosure Officer  
Comptroller of Public Accounts  
LBJ State Office Building  
111 East 17th Street  
Austin, Texas 78774-3528

OR95-1382

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. We assigned your request ID# 36747.

The Comptroller of Public Accounts (the "Comptroller") received an open records request for "the appeals filed by school districts that were part of the 1994 Property Value Study." You indicate that you will provide the requestor with access to information regarding those school districts not involved in litigation with the Comptroller over some aspect of the 1994 Property Value Study. You contend, however, that sections 552.101 and 552.103 of the Government Code except from disclosure all or part of the remainder of the requested information. You have submitted for our review as a representative sample of the requested information most of the appeal file regarding the El Paso Independent School District.<sup>1</sup>

We agree with your contention that section 22.27 of the Tax Code in conjunction with section 552.101 of the Government Code excepts from disclosure the rendition statements included among the requested information. Section 552.101 of the

---

<sup>1</sup>We assume that the "representative sample" of records submitted to this office is truly representative of the requested records as a whole. See Open Records Decision No. 499 (1988), 497 (1988). Here, we do not address any other requested records to the extent that those records contain substantially different types of information than that submitted to this office.

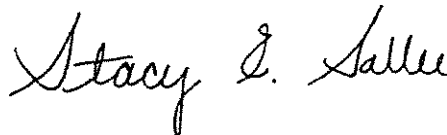
Government Code excepts from disclosure information made confidential by law, including statutory law. Section 22.27(a) of the Tax Code specifically excepts from disclosure "[r]endition statements . . . related to a property filed with an appraisal office." Therefore, the rendition statements are confidential and must not be released.

We also agree that section 552.103 of the Government Code excepts from disclosure some of the requested information. To secure the protection of section 552.103(a), a governmental body must demonstrate that the requested information "relates" to a pending or reasonably anticipated judicial or quasi-judicial proceeding to which the state or political subdivision is or will be a party. Open Records Decision No. 551 (1990) at 5. In this case, you indicate that the requested information relates to 22 lawsuits filed by different school districts over one or more aspects of the 1994 Property Value Study conducted on that school district. The information you submitted for review clearly relates to one of these lawsuits. Therefore, you may withhold at least some of the requested information under section 552.103(a).

We note, however, that you may not withhold any information to which the opposing party in the litigation has had access. Absent special circumstances, once all parties to the litigation have obtained the information through discovery or otherwise, no section 552.103(a) interest exists with respect to that information. Open Records Decision Nos. 525 (1989) at 4, 511 (1988) at 5. Therefore, you may not withhold the petitions filed in court by the other parties to the litigation. Furthermore, you must release information such as letters addressed to or received from the other party in the litigation, other documents created by the other party in the litigation, and other documents created by the Comptroller but shared with the other party in litigation.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination under section 552.301 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,

A handwritten signature in cursive script that reads "Stacy E. Sallee".

Stacy E. Sallee  
Assistant Attorney General  
Open Records Division

SES/rho

Ref.: ID# 36747

Enclosures: Submitted documents

cc: Mr. James Vaughan  
Research Associate  
Kavoussi & Associates  
1019 Tower Life Building  
San Antonio, Texas 78205  
(w/o enclosures)